



Gift and Inheritance Tax

(Abolished as of 01 January 2004)

Immediate family members (spouse, children, grandchildren, parents and grandparents) are exempt from tax on gratuitous transfers due to Gift and/or Inheritance.

All other gratuitous transfers are assessed Stamp Duty at a flat rate of 10%. Stamp Duty is territorial in nature and is levied only on assets within Portuguese Territory.

© - *All rights reserved*

22 May 2018

